



STATE OF DELAWARE
OFFICE OF BUDGET DIRECTOR
THOMAS COLLINS BUILDING, SUITE 5
540 S. DUPONT HIGHWAY
DOVER, DELAWARE 19901

MEMORANDUM
#2005 - 01

TO: Agency Heads
Chief Fiscal Officers

FROM: Jennifer W. Davis
Budget Director

DATE: July 19, 2004

SUBJECT: FY 2005 Expenditure Reports

As the Budget Office prepares to formulate the Governor's Recommended Budget for Fiscal Year 2006, I am requesting your assistance to ensure that the actual and projected expenditures for FY 2005 are as accurate and complete as possible.

Therefore, I am asking that each agency provide the Budget Office with an expenditure report projecting surplus/deficits for personnel costs, operating lines, continuing funds and one-time items through June 30, 2005. The first report must be based on actual expenditures through August 31, 2004, and a projection for the remainder of the fiscal year.

Any agency that is projecting a deficit in personnel costs (salaries and OECs) must continue vacancies, as necessary, to remain within the level of funding for personnel costs. (The Budget Office will be notifying you under a separate cover letter of your allocation of personnel costs contained in the Budget Office's contingency account.)

While I recognize the burden compiling this report may place on your agency personnel, I cannot emphasize enough the importance of the accuracy of this information. The information in these reports is critical to the management of state resources.

The first Expenditure Report must be submitted to Karen Field Rogers in the Budget Office no later than September 13, 2004. Your Budget Office Analyst should also receive a copy. The reports may be faxed or emailed to the Budget Office.

Column Descriptions (see attached example)

Personnel Costs - Record your projected personnel costs surplus/deficit as of June 30, 2005.

Non-Salary – Operating Costs - Record your projected non-salary surplus/deficit as of June 30, 2005. This should include travel, contractual, capital, one-times and special lines.

Total - Total of columns 1 and 2.

Note: Agencies are expected to stay within their budget appropriations.

Expenditure reports will be due on the following dates:

September 13, 2004

October 12, 2004

November 8, 2004

December 6, 2004 (DEFAC is scheduled on December 13)

January 10, 2005

February 14, 2005

March 14, 2005

April 11, 2005

May 9, 2005

June 13, 2005

Karen Field Rogers and your Budget Office Analyst will be available to provide assistance and direction in compiling the information. The Budget Office will expedite delivery of the month-end daily validity report if needed, so that the expenditure reports that are due before the December, March, April, May and June DEFAC meetings can be prepared in a timely manner.

Your continued cooperation in this endeavor is appreciated. If you have any questions, please contact Karen Field Rogers, Director of Fiscal Operations at 739-3323 or your analyst.

KFR:gsm

Attachment

cc: Analysts

g:/budget office admin/massmemos/fy2005/2005-01

EXAMPLE

Department:

<u>BU/IPU</u>	Personnel Costs Surplus / (Deficit)	Non-Salary Surplus / (Deficit)	Total
<u>Office of the Secretary</u>			
Personnel Costs	14.0		14.0
Travel		(2.0)	(2.0)
Contractual		3.0	3.0
Energy		23.0	23.0
Supplies		4.0	4.0
Capital			
<u>Total</u>	14.0	28.0	42.0
<u>Community Health</u>			
Personnel Costs	575.5		575.5
Travel			
Contractual		25.0	25.0
Energy		(30.0)	(30.0)
Supplies			
Capital			
Paramedics			
Right to Know			
<u>Total</u>	575.5	(5.0)	570.5
<u>Divisional Funding</u>			
Formula Salaries	1,120.0		1,120.0
Cafeteria Funds	50.0		50.0
OEC	(800.0)		(800.0)
All Other Costs			25.0
Energy		25.0	25.0
Equalization		150.0	150.0
<u>Total</u>	370.0	175.0	545.0
<u>Total Department</u>	959.5	198.0	1,157.5